

# SIKKIM

## GOVERNMENT



## GAZETTE

### EXTRAORDINARY PUBLISHED BY AUTHORITY

Gangtok

Friday 10<sup>th</sup> February, 2023

No. 73

GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK

No. 01/2022-Rate/GST/SIKKIM

Date: 31<sup>st</sup> March, 2022

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No.1/2017-State Tax (Rate), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, -

- (a) in Schedule I-2.5%, serial numbers 225B, 226, 227, 228 and the entries relating thereto shall be omitted;
- (b) in Schedule II – 6%, after serial number 176A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

"176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more flyash content; Fly ash blocks
176C	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D	6904 10 00	Building bricks
176E	6905 10 00	Earthen or roofing tiles".

2. This notification shall come into force on the 1st day of April, 2022.

F. No. GOS/2009-2010/16-1C (9) VOL-II]

Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department

